

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.
- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020.
- 4) The subject property consists of three adjacent parcels of 14.99 (13.88 net) acres located west of I-215 Beltway and south of Sunset Road in Clark County, Nevada. APN 176-05-101-016 contains 4.33 net acres or 188,615 square feet. APN 176-05-101-017 contains 4.77 net acres or 207,781 square feet. APN 176-05-101-018 contains 4.99 acres or 217,364 square feet. See *Tr.*, 8-29-12, p. 239, *ll.* 5-18; *Record*, *SBE* pages 22-25.
- 5) The Clark County Board of Equalization (County Board) reduced the total taxable value of \$2,400,000 to \$1,209,226 or \$2.00 per square foot, for the 2012-2013 secured roll. See *Record*, *SBE* pages 8; 41.
- 6) The Assessor presented sufficient evidence to support a value different from that established by the County Board. The State Board found that the westerly parcel, APN 176-05-101-016, should be valued at \$2.85 per square foot; and the other two parcels, APN 176-05-101-017 and 176-05-101-018 should be valued at \$2.65 per square foot, based on the sales of comparable properties. The State Board found the westerly parcel, APN 176-05-101-016 should be valued at a higher rate in recognition of the closer location to residential property. See *Tr.*, 8-29-12, p. 267, *l.* 6 through p. 269, *l.* 23.
- 7) The State Board found the taxable value of the subject property, APN 176-05-101-016, should be increased to \$537,553; APN 176-05-101-017 should be increased to \$550,620; and APN 176-05-010-018 should be increased to \$576,015. See *Tr.* 8-29-12, p. 273, *ll.* 4-19.
- 8) The assessed value as previously determined by the County Board is 35% of taxable value.
- 9) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Assessor timely filed a notice of appeal, and the State Board has jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board. In particular, the State Board has jurisdiction to hear the Assessor's appeal for the 2012-2013 secured roll pursuant to NRS 361.360(1) and NRS 361.400.
- 3) The State Board has the authority to determine the taxable values in the State.

- 4) The subject property is appraised, as adjusted, at the proper taxable value in accordance with NRS 361.227.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Assessor is granted based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to correct the assessment roll by adjusting the assessed valuation of the subject property as follows:

2012-2013 Secured Roll

Parcel Number 176-05-101-016	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$377,230	\$537,553	\$132,031	\$188,144
TOTAL	\$377,230	\$537,553	\$132,031	\$188,144

2012-2013 Secured Roll

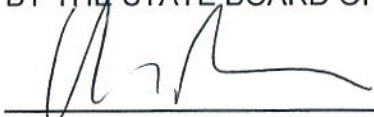
Parcel Number 176-05-101-017;	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$415,562	\$550,620	\$145,447	\$192,717
TOTAL	\$415,562	\$550,620	\$145,447	\$192,717

2012-2013 Secured Roll

Parcel Number 176-05-101- 018	Taxable Value		Assessed Value	
	Established by County Board of Equalization	Revised By State Board	Established by County Board of Equalization	Revised by State Board
Land	\$434,728	\$576,015	\$152,155	\$201,605
TOTAL	\$434,728	\$576,015	\$152,155	\$201,605

The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 20th DAY OF NOVEMBER, 2012.


 Christopher G. Nielsen, Secretary
 CGN/ter

CERTIFICATE OF SERVICE

Khusrow Roohani Family Trust Case No. 12-169

I hereby certify on the 28th day of November, 2012 I served the foregoing Findings of Fact, Conclusions of Law, and Decision by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

CERTIFIED MAIL: 7009 2250 0004 3575 1956

PETITIONER

12-169

MS. MICHELE SHAFE

CLARK COUNTY ASSESSOR

500 SOUTH GRAND CENTRAL PARKWAY 2ND FLOOR

LAS VEGAS NV 89106

CERTIFIED MAIL: 7009 2250 0004 3575 1734

RESPONDENT

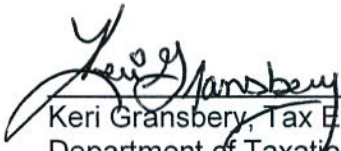
12-169

KHUSROW ROOHANI FAMILY TRUST

9315 W SUNSET RD #100

LAS VEGAS NV 89148


Copy: Clark County Clerk
Clark County Comptroller
Clark County Treasurer




Keri Gransbery, Tax Examiner II
Department of Taxation
State Board of Equalization

TAXPAYER DECISION LETTER CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

7009 2250 0004 3575 1734

U.S. Postal Service™ CERTIFIED MAIL™ RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage \$ Certified Fee Return Receipt Fee (Endorsement Required) Restricted Delivery Fee (Endorsement Required) Total Postage & Fees \$5.95	Postmark Here 
Sent To 12-169, 492 Street, or PO E KHUSROW ROOHANI FAMILY TRUST City, St LAS VEGAS NV 89148	
PS Form 3800, August 2006 See Reverse for Instructions	


SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	A. Signature  <input type="checkbox"/> Agent <input type="checkbox"/> Addressee B. Received by (Printed Name) <u>Russ Roohani</u> C. Date of Delivery <u>11/30</u> D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:
1. Article Addressed to: <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;"> 12-169, 492 KHUSROW ROOHANI FAMILY TRUST 9315 W SUNSET RD #100 LAS VEGAS NV 89148 </div>	<div style="background-color: #0000FF; color: white; padding: 10px; margin: 10px auto; width: 80%;"> RECEIVED DEC 04 2012 State of Nevada Department of Taxation </div>
2. Article Number (Transfer from service label)	3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.
4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes	Tracking #: 7009 2250 0004 3575 1734
PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540	

Tracking #: 7009 2250 0004 3575 1734

Hearing Date: October 15, 16, & 17, 2012

SBE Case No: 12-169, 12-492

ASSESSOR DECISION LETTER CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY						
<ul style="list-style-type: none"> ■ Complete Items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature <input type="checkbox"/> Agent <input type="checkbox"/> Addressee X</p>						
<p>1. Article Addressed to:</p> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> Michele Shafe 500 S Grande Central Pkwy-2nd Floor Las Vegas, NV 89155 </div>	<p>B. Received by (Printed Name) C. Date of Delivery</p> <hr/> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p>						
<p>2. Article Number (Transfer from service label)</p>	<div style="text-align: center; margin-bottom: 10px;">  </div> <p>3. Service Type</p> <table style="width: 100%;"> <tr> <td><input checked="" type="checkbox"/> Certified Mail</td> <td><input type="checkbox"/> Express Mail</td> </tr> <tr> <td><input type="checkbox"/> Registered</td> <td><input type="checkbox"/> Return Receipt for Merchandise</td> </tr> <tr> <td><input type="checkbox"/> Insured Mail</td> <td><input type="checkbox"/> C.O.D.</td> </tr> </table>	<input checked="" type="checkbox"/> Certified Mail	<input type="checkbox"/> Express Mail	<input type="checkbox"/> Registered	<input type="checkbox"/> Return Receipt for Merchandise	<input type="checkbox"/> Insured Mail	<input type="checkbox"/> C.O.D.
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<input type="checkbox"/> Registered	<input type="checkbox"/> Return Receipt for Merchandise						
<input type="checkbox"/> Insured Mail	<input type="checkbox"/> C.O.D.						
<p>7009 2250 0004 3575 1956</p>	<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>						

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

Tracking #: 7009 2250 0004 3575 1956 Hearing Date: August 29, 30 & 31, 2012

SBE Case No: 12-105, 12-106, 12-107, 12-108, 12-109, 12-110, 12-111, 12-112, 12-113, 12-114, 12-115, 12-116, 12-117, 12-136, 12-138, 12-139, 12-140, 12-164, 12-168, 12-169, 12-211, 12-212, 12-213, 12-214, 12-215, 12-216, 12-217, 12-243, 12-248, 12-251, 12-252, 12-254, 12-255, 12-256, 12-257, 12-258, 12-262, 12-263, 12-265, 12-299, 12-300, 12-301, 12-351, 12-352, 12-353, 12-354, 12-357, 12-366, 12-393, 12-418, 12-421, 12-428, 12-433, 12-434, 12-444, 12-449, 12-452, 12-453, 12-491, 12-492